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FROM: BRUCE W. MCKEE

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Please file the attached AMENDMENT AFTER FINAL REJECTION for the following:

APPLICANT : LUTH, Randy E.
SERIAL NO : 10/758,159
FILED : January 15, 2004
TITLE : FINNED CARBINE HANDGUARD ASSEMBLY

Grp./A.U. : 3641
Examiner : JOHNSON, Stephen M.
Conf. No. : 4834
Docket No. : P06479US00

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PATENT**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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AMENDMENT AFTER FINAL REJECTION

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Commissioner for Patents
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Dear Sir:

In response to the Office Action dated February 3, 2005, please amend the above-identified application as follows:

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I hereby certify that this correspondence is, on the date shown below, being:

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Date: May 3, 2005**FACSIMILE**

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Bruce W. McKee